

CITY OF NORTH MIAMI, FLORIDA

SCHEDULE B-3

SPECIAL REVENUE FUNDS COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - BUDGETARY BASIS

FISCAL YEAR ENDED SEPTEMBER 30, 1999

	<u>CDBG Entitlement</u>			<u>Library</u>		
	(1)	(2)	Variance			Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>			<u>(Unfavorable)</u>
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ 828,854	\$ 835,882	\$ 7,028
Intergovernmental	3,213,221	969,864	(2,243,357)	-	34	34
Charges for services	-	-	-	10,500	10,132	(368)
Other (including interest)	-	12	12	18,846	16,343	(2,503)
Total revenues	<u>3,213,221</u>	<u>969,876</u>	<u>(2,243,345)</u>	<u>858,200</u>	<u>862,391</u>	<u>4,191</u>
Expenditures:						
Current:						
Public safety	-	-	-	-	-	-
Cultural/recreation	-	-	-	820,351	794,246	26,105
Planning and economic development	290,384	218,315	72,069	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Grants/aids	1,466,562	388,588	1,077,974	-	-	-
Capital outlay	<u>861,620</u>	<u>752,698</u>	<u>108,922</u>	<u>149,426</u>	<u>144,876</u>	<u>4,550</u>
Total expenditures	<u>2,618,566</u>	<u>1,359,601</u>	<u>1,258,965</u>	<u>969,777</u>	<u>939,122</u>	<u>30,655</u>
Excess (deficiency) of revenues over expenditures	<u>594,655</u>	<u>(389,725)</u>	<u>(984,380)</u>	<u>(111,577)</u>	<u>(76,731)</u>	<u>34,846</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	126,548	146,180	19,632
Operating transfers out	<u>(330,000)</u>	<u>-</u>	<u>330,000</u>	<u>(27,839)</u>	<u>(27,263)</u>	<u>576</u>
Total other financing sources (uses)	<u>(330,000)</u>	<u>-</u>	<u>330,000</u>	<u>98,709</u>	<u>118,917</u>	<u>20,208</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	<u>\$ 264,655</u>	<u>\$ (389,725)</u>	<u>\$ (654,380)</u>	<u>\$ (12,868)</u>	<u>\$ 42,186</u>	<u>\$ 55,054</u>
Appropriated beginning fund balance	<u>\$ -</u>			<u>\$ 12,868</u>		

(1) \$264,655 budgeted as reserve for land acquisition and reserve for future appropriation.

(2) Grant reimbursement is based on cash outlays not commitments. Encumbered commitments are expended on budgetary basis (Continued)

CITY OF NORTH MIAMI, FLORIDA

SCHEDULE B-3

(Continued)

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - BUDGETARY BASIS

FISCAL YEAR ENDED SEPTEMBER 30, 1999

	<u>Biscayne Boulevard Improvement</u>			<u>Landfill Closure</u>		
	(3)		Variance			Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	1,000,000	1,520,388	520,388
Charges for services	-	-	-	-	-	-
Other (including interest)	<u>20,650</u>	<u>252</u>	<u>(20,398)</u>	<u>116,250</u>	<u>93,125</u>	<u>(23,125)</u>
Total revenues	<u>20,650</u>	<u>252</u>	<u>(20,398)</u>	<u>1,116,250</u>	<u>1,613,513</u>	<u>497,263</u>
Expenditures:						
Current:						
Public safety	-	-	-	-	-	-
Cultural/recreation	-	-	-	-	-	-
Planning and economic development	-	-	-	-	-	-
Physical environment	-	-	-	235,670	804,529	(568,859)
Economic environment	-	-	-	-	-	-
Grants/aids	-	-	-	-	-	-
Capital outlay	<u>1,600</u>	<u>1,592</u>	<u>8</u>	<u>2,582,464</u>	<u>1,311,499</u>	<u>1,270,965</u>
Total expenditures	<u>1,600</u>	<u>1,592</u>	<u>8</u>	<u>2,818,134</u>	<u>2,116,028</u>	<u>702,106</u>
Excess (deficiency) of revenues over expenditures	<u>19,050</u>	<u>(1,340)</u>	<u>(20,390)</u>	<u>(1,701,884)</u>	<u>(502,515)</u>	<u>1,199,369</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,000,000)</u>	<u>(999,041)</u>	<u>959</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,000,000)</u>	<u>(999,041)</u>	<u>959</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ 19,050</u>	<u>\$ (1,340)</u>	<u>\$ (20,390)</u>	<u>\$ (2,701,884)</u>	#####	<u>\$ 1,200,328</u>
Appropriated beginning fund balance	<u>\$ 5,899</u>			<u>\$ 2,701,884</u>		

(3) \$24,949 budgeted as reserve for future appropriation.

(Continued)

CITY OF NORTH MIAMI, FLORIDA

SCHEDULE B-3
(Continued)

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - BUDGETARY BASIS

FISCAL YEAR ENDED SEPTEMBER 30, 1999

	<u>Police Training</u>			<u>Recreation Program</u>		
			Variance			Variance
			Favorable	(4)		Favorable
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	9,975	10,574	599	-	-	-
Charges for services	-	-	-	118,350	84,601	(33,749)
Other (principally interest)	145	169	24	2,500	327	(2,173)
Total revenues	<u>10,120</u>	<u>10,743</u>	<u>623</u>	<u>120,850</u>	<u>84,928</u>	<u>(35,922)</u>
Expenditures:						
Current:						
Public safety	16,341	14,048	2,293	-	-	-
Cultural and recreation	-	-	-	116,966	88,967	27,999
Planning and economic development	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Grants/aids	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>16,341</u>	<u>14,048</u>	<u>2,293</u>	<u>116,966</u>	<u>88,967</u>	<u>27,999</u>
Excess (deficiency) of revenues over expenditures	<u>(6,221)</u>	<u>(3,305)</u>	<u>2,916</u>	<u>3,884</u>	<u>(4,039)</u>	<u>(7,923)</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses - budgetary basis	<u>\$ (6,221)</u>	<u>\$ (3,305)</u>	<u>\$ 2,916</u>	<u>\$ 3,884</u>	<u>\$ (4,039)</u>	<u>\$ (7,923)</u>
Appropriated beginning fund balance	<u>\$ 6,221</u>			<u>\$ -</u>		

(4) \$3,884 budgeted as reserve for new recreation programs.

(Continued)

CITY OF NORTH MIAMI, FLORIDA

SCHEDULE B-3
(Continued)

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - BUDGETARY BASIS

FISCAL YEAR ENDED SEPTEMBER 30, 1999

	<u>Local Housing Assistance (SHIP)</u>			<u>Business Assistance Loan</u>			<u>Multi-Family Rehab Loan</u>		
			Variance			Variance			Variance
			Favorable	(5)		Favorable	(6)		Favorable
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Revenues:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	193,762	190,761	(3,001)	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Other (including interest)	<u>8,900</u>	<u>6,234</u>	<u>(2,666)</u>	<u>13,120</u>	<u>-</u>	<u>(13,120)</u>	<u>60,000</u>	<u>-</u>	<u>(60,000)</u>
Total revenues	<u>202,662</u>	<u>196,995</u>	<u>(5,667)</u>	<u>13,120</u>	<u>-</u>	<u>(13,120)</u>	<u>60,000</u>	<u>-</u>	<u>(60,000)</u>
Expenditures:									
Current:									
Public safety	-	-	-	-	-	-	-	-	-
Cultural/recreation	-	-	-	-	-	-	-	-	-
Planning and economic development	-	-	-	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-	-	-	-
Economic environment	4,425	1,951	2,474	800	-	800	2,500	-	2,500
Grants/aids	306,017	195,044	110,973	80,000	-	80,000	269,000	-	269,000
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>310,442</u>	<u>196,995</u>	<u>113,447</u>	<u>80,800</u>	<u>-</u>	<u>80,800</u>	<u>271,500</u>	<u>-</u>	<u>271,500</u>
Excess (deficiency) of revenues over expenditures	<u>(107,780)</u>	<u>-</u>	<u>107,780</u>	<u>(67,680)</u>	<u>-</u>	<u>67,680</u>	<u>(211,500)</u>	<u>-</u>	<u>211,500</u>
Other financing sources (uses):									
Operating transfers in	-	-	-	80,000	-	(80,000)	250,000	-	(250,000)
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>(80,000)</u>	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ (107,780)</u>	<u>\$ -</u>	<u>\$ 107,780</u>	<u>\$ 12,320</u>	<u>\$ -</u>	<u>\$ (12,320)</u>	<u>\$ 38,500</u>	<u>\$ -</u>	<u>\$ (38,500)</u>
Appropriated beginning fund balance	<u>\$ 107,780</u>			<u>\$ -</u>			<u>\$ -</u>		

(5) \$12,320 budgeted as a reserve for future loans.

(6) \$38,500 budgeted as a reserve for future loans.

(Continued)

CITY OF NORTH MIAMI, FLORIDA

SCHEDULE B-3
(Continued)

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - BUDGETARY BASIS

FISCAL YEAR ENDED SEPTEMBER 30, 1999

	<u>Energy Revolving</u>			<u>Totals</u>		Variance
	(7)		Variance			Favorable
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ 828,854	\$ 835,882	\$ 7,028
Intergovernmental	-	-	-	4,416,958	2,691,621	(1,725,337)
Charges for services	-	-	-	128,850	94,733	(34,117)
Other (including interest)	<u>180</u>	<u>-</u>	<u>(180)</u>	<u>240,591</u>	<u>116,462</u>	<u>(124,129)</u>
Total revenues	<u>180</u>	<u>-</u>	<u>(180)</u>	<u>5,615,253</u>	<u>3,738,698</u>	<u>(1,876,555)</u>
Expenditures:						
Current:						
Public safety	-	-	-	16,341	14,048	2,293
Cultural/recreation	-	-	-	937,317	883,213	54,104
Planning and economic development	-	-	-	290,384	218,315	72,069
Physical environment	-	-	-	235,670	804,529	(568,859)
Economic environment	-	-	-	7,725	1,951	5,774
Grants/aids	-	-	-	2,121,579	583,632	1,537,947
Capital outlay	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>3,599,110</u>	<u>2,210,665</u>	<u>1,388,445</u>
Total expenditures	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>7,208,126</u>	<u>4,716,353</u>	<u>2,491,773</u>
Excess (deficiency) of revenues over expenditures	<u>(3,820)</u>	<u>-</u>	<u>3,820</u>	<u>(1,592,873)</u>	<u>(977,655)</u>	<u>615,218</u>
Other financing sources (uses):						
Operating transfers in	3,874	-	(3,874)	460,422	146,180	(314,242)
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,357,839)</u>	<u>(1,026,304)</u>	<u>331,535</u>
Total other financing sources (uses)	<u>3,874</u>	<u>-</u>	<u>(3,874)</u>	<u>(897,417)</u>	<u>(880,124)</u>	<u>17,293</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ 54</u>	<u>\$ -</u>	<u>\$ (54)</u>	<u>\$ (2,490,290)</u>	#####	<u>\$ 632,511</u>
Appropriated beginning fund balance	<u>\$4,125</u>					

(7) \$4,179 budgeted as a reserve for future appropriations.